IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORIGINAL SIDE

CENTRAL EXCISE APPEAL NO.26 OF 2006

The Commissioner of Central Excise,
Mumbai-V, Mumbai. Appellant
vs.
M/s.Allied Instruments Pvt.Ltd. Respondents

Mr.S.M.Shah with Mr.Y.R.Mishra for the appellant.

CORAM : R. M. LODHA &
J.P. DEVADHAR,JJ.

DATED : 24th March, 2006

P.C.

Heard Mr.S.M.Shah, the learned counsel for the appellant.

2. In paragraph 4 of the impugned order, the Tribunal has supplied the reasons as to why the imposition of penalty was not called for. The Tribunal has also directed that the valuation needs to be re-determined by the Commissioner as per the formula prescribed by the Apex Court in the case of Ujagar Prints, 38 ELT 535.

3. We find no infirmity in the order of the Tribunal.

4. No substantial question of law arises.

5. Appeal is dismissed.

(R.M. LODHA,J.)

(J.P. DEVADHAR,J.)